

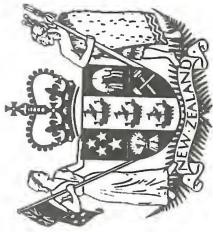
REPORT OF THE AUDIT OFFICE

The Audit Office, having been appointed in terms of clause 16 of the second schedule of the Official Information Act 1982, has audited the financial statements of the Information Authority.

The audit was conducted in accordance with generally accepted auditing standards and practices.

In the opinion of the Audit Office, the financial statements appearing on pages 15 to 17 to fairly reflect the financial position as at 31 March 1987 and the financial results of operations for the year ended on that date.

B J Buddicom
for Controller and Auditor-General
17 July 1987



Report of the

INFORMATION AUTHORITY

ON THE EXERCISE OF ITS FUNCTIONS PURSUANT TO THE OFFICIAL INFORMATION ACT

for the year ended 31 March 1988 and
concluding report to 30 June 1988

*Presented to the House of Representatives Pursuant to
section 44(1) of the Official Information Act 1982.*

INFORMATION AUTHORITY ANNUAL REPORT TO 31 MARCH 1988 AND CONCLUDING REPORT TO 30 JUNE 1988

INTRODUCTION

'Depend on it, Sir, when a man knows he is to be hanged in a fortnight, it concentrates his mind wonderfully'.

Samuel Johnson

With the disestablishment of the Information Authority on June 30, although, perhaps, by less precipitate means than that indicated in the foregoing quotation, it is opportune to take stock of what has been achieved as a longish phase of purpose-built activity in relation to official information comes to an end. This activity, which has run through almost a decade, takes in the work and reports of the Committee on Official Information, and, later, of the Information Authority. It is an appropriate point for a reflective summation.

Classic advice is to see an objective steadily and see it whole. It is a fair claim that this has been done. The basic principle of the OIA is that information should be made available unless good reason can be shown that this should not happen. This powerful generalisation has been buttressed in the amended Act, which enshrines the principle by giving it a dominant position in relation to almost all public enactments. That this should have happened is more remarkable than it appears. Questions concerning the release or protection of official information are complex: they involve countervailing forces and require value judgments in circumstances which themselves may change, rendering precedents unreliable.

Consider the most common problem, the question of whether the familiar advantages which flow from making information public—accountability, good democratic understanding, responsibility and the rest—should overcome the advantages which are commonly seen to flow from confidentiality—personal privacy, commercial efficiency, protection of special interests such as international relations and the rest.

Although the need to evaluate the public interest in making known, against the public interest in keeping confidential, has shaped the OIA, it has also rendered it difficult to meet the criticism that, under the Act, information cannot be unequivocally defined as protected from public release. Many see such an absolute protection as an essential attribute to the possession and use of what they consider to be sensitive information. Such protection would depend upon definition and classification which must unambiguously describe and set boundaries on what is to be so protected.

OIA has in general set its face against classification as a means of providing a basis for confidentiality. Cabinet papers for example, are not protected because they are what they are. Rather, the Act recognises that the differing public interests it sets out call upon judgment, the

weighing of the pros and cons, to determine release or protection. In individual cases, the burden of such judgment and decision may devolve by due process from a state department to the Ombudsman by appeal, and finally to the Minister for the exercise of his veto. The responsibility on the person involved—State Servant, Ombudsman or Minister—to take a broad view is paramount. It is not the type of information which determines its status, but the estimated effect of its release or withholding on the public interest.

This general opposition of interest in release to interest in confidentiality is perhaps most acutely focussed where personal information is concerned. In this case, the public interest in release may directly confront the integrity of the individual as expressed by the right to privacy. A highly relevant example is whether informed consent should be necessary to enable a blood test for Aids. The Authority has reported separately to Parliament on this whole question of personal privacy. The OIA itself has to embrace the apparent paradox that it is concerned simultaneously with open government and also the protection of personal privacy. As with the whole operation of the Act the answer lies in the exercise of judgement, with, however, an emphasis on personal rights of privacy.

As the Welfare State seeks to inform itself to meet democratic pressures for intervention from voters, tax payers and beneficiaries of one kind or another, inevitably the powers of government intrude more and more into the lives of citizens. Electronic collection and storage increasingly facilitate this process.

Another area of conflicting forces is likely to command further attention next year. A strong and self-evident case for protecting information lies in the field of commercially competitive activities. Where the state is so engaged it is surely entitled to the same sort of ground rules which characteristically apply to private business operations. So far so good. But what about the case where business objectives merge with social objectives which may, in their own right, transcend ordinary commercial aims. Recent arguments about the closure of Post Offices have made this a familiar problem without presenting clear answers. Social objectives must be met by way of public subventions and surely subsidies which come from taxpayers should be the subject of public examination. Equally, state commerce should be able to benefit from confidentiality as this is in the interest of tax payers in their role as involuntary shareholders. The development of SOE's and the links of such organisations to government by means of statements of corporate intent throw this information problem into sharp relief. A major review of this matter is required by the SOE Act to take place in 1989; this will certainly be required to address some basic principles.

MONITORING THE OPERATION OF THE ACT

With the reorganisation of the state sector and the creation of the State Owned Enterprises, with consequent changes to other departments of state, the Authority decided to discontinue collecting statistical data.

of reviewable decisions. (A decision of this nature is one that the Ombudsman can be asked to review). Recent figures would not be comparable to those of the previous four years. Instead, it was decided to ask departments to respond to a more detailed set of questions on the operation of the OIA during the last four years. These questions covered the benefits that departments perceived as a result of the OIA, as well as what they judged to be general difficulties that might require some reform of the legislation.

The replies confirmed the Authority's views that, in the main, the change of attitude required to operate a more open information regime had been achieved. There are, however, inherent difficulties in public information matters, and there continue to be problems in deciding the level of harm that might result from release of information and in the assessment, where applicable, of the public interests involved. We see a need for continuing training and education programmes, particularly for new staff, and perhaps, a greater recognition of the fundamental function Parliament has seen the OIA playing within the democratic process.

While there are exceptions, it appears that the OIA has had little impact on the work loads of most departments. This is, in part, because OIA requests have not been as great as expected, and because of the positive movements that have been in train during the last decade towards a more open and participative policy-making process. The advent of the OIA can be seen as part of this whole movement towards more open government, re-inforcing in legislation a trend, both in the government and the Courts, that was already under way at the time of its enactment. There has been little change for most departments in their relationship with the special interest groups they have dealings with, again because they were already pursuing a more open and consultative process.

Departments confirm that the largest number of additional requests have been for personal information, both from staff and from the public. This seems to be a general trend in access-to-information regimes; Australia and Canada have also found that personal information requests have been well in excess of general requests. There is no doubt that one of the most successful aspects from the individual member of the public's viewpoint has been improved access to personal information held by public sector agencies. It has also been a contributing factor to more open personnel policies and relationships between supervisors and staff.

Departments appear to have had no difficulties with implementation of the changes made to the OIA by the 1987 Amendment Act and it is encouraging to learn that the new provision for withholding information of a commercially sensitive nature has proved effective. We are concerned to find, however, that the new time limit provisions are being regarded in some instances as the minimum as well as the maximum times in which to answer a request.

PROTECTION OF OFFICIAL INFORMATION

The Authority is able to report that it has completed the review of "the protection accorded to official information by any Act with a view to seeing whether that protection is both reasonable and compatible with the purposes of (the OIA)". This has been a major task with over 200 provisions to be considered.

The review was undertaken in two stages; the first looked primarily at those provisions covering commercial information while the second considered personal information about individuals. In both cases, while recommending the repeal or amendment of the provisions, the Authority has also recommended reform of the OIA as necessary to reinforce the interests that were involved; that is, the protection of commercially confidential information and of personal privacy. The reforms represented in section 9(2)(b) and (ba) of the OIA, as inserted by the 1987 Amendment Act, clarified the protections available to private sector commercial information. The proposed amendments to s.9(2) and the addition of a new Part IVA recommended in the Authority's recent report to Parliament "Collection and Use of Personal Information". If acted upon, should provide means for dealing with the difficult issues of privacy.

In undertaking the elimination of diverse and scattered secrecy provisions in public acts in favour of the umbrella protection of the OIA, the Authority has had to recognise difficulties which arise in special circumstances. This has been particularly the case with the provisions in the Statistics and the Inland Revenue Department Acts where the Authority accepted a need for a different approach.

DEPARTMENT OF STATISTICS

In the case of the Statistics Department it commissioned a general study of the scope and development of the secrecy provisions within the Statistics Act. The aim of the review was to achieve, as far as was possible given the legislative and administrative constraints, an approach to access to information similar to that provided by the OIA. To a large extent this has been achieved. There are, however, some important exceptions concerning information acquired by the Department which require changes to be incorporated in the Statistics Act itself.

The Department of Statistics, uniquely, has a primary function of acquiring public information. This information is made generally available to delineate the state of the nation and to provide the raw material for policy determinations. The importance of this work is recognised in the power conferred on the department to compel the submission of information from individuals and corporate entities. Wherever possible, however, voluntary compliance in the provision of information is preferred to compulsion and such acquiescence is greatly assisted if an assurance of confidentiality is able to be offered to suppliers of information. One of the purposes of our review is to retain an appropriate assurance of confidentiality consistent with, but somewhat more powerful than, that which applies under the OIA.

Extensive discussions were held with senior officials of the Department who were concerned to see that the assurances of privacy and confidentiality given to suppliers of information were maintained, and the integrity of the statistics collection process was not impaired. We believe that the review just completed has provided for this.

INLAND REVENUE DEPARTMENT

The responsibilities of the Inland Revenue Department are such that relating its powers and duties to the requirements of the OIA posed special problems. In New Zealand confidentiality is seen as a necessary attribute of the tax assessment exercise and this would continue to require its own statutory base in the Inland Revenue Acts, independently of the OIA.

Nevertheless, the Authority was concerned to examine the procedures of the Inland Revenue Department in relation to the general approach of the OIA that information should be accessible unless there is good reason to withhold it. A general examination led to attention being directed to the reports of investigating officers in the Department whose enquiries form the basis for amended assessment, collection of tax and relevant penalty application. The content of these reports is often of great interest to the taxpayers concerned, and the possibility of whole or partial release of their material is relevant to the objective of openness of official information.

Detailed discussions were held with officials of the Inland Revenue Department who went to great pains to illustrate what is involved in assembling the information on which a report is based. The question on which consideration hinged was how far could the subject of the report be informed of its content without prejudicing the integrity of the assessment processes employed by the Department in general as well as in a particular case.

As part of their discussions, the Authority and officials of the Inland Revenue Department reached agreement on those parts of a report which should not be released in a typical investigation report.

The Authority agreed that material which reflects the officer's personal judgements and opinions, necessarily applied in this work, should remain confidential. When the material is factual, however, and does not disclose Department procedures or is not a premature disclosure of evidence, it can and should be made available. It is proposed therefore that that part of the documentation suitable for release to the party concerned will upon request by that party, be prepared as a separate report. The Commissioner has agreed that this separate report will now be released when requested and no amendment to the Official Information Act will be required.

The Authority is aware that many of those subject to investigative report are deeply interested to find out what led to a detailed enquiry being started in the first place. The Department has advised that the

reason for an investigation is to ascertain the correctness of an assessment and that in carrying out an investigation the Commissioner is fulfilling his obligations under the Revenue Acts. The Department is adamant that no further information on the reasons for a particular investigation can be made available without prejudicing its operations. After considerable discussion with the Department the Authority has reluctantly acknowledged this position.

PERSONAL INFORMATION

In its 1987 Annual Report the Authority discussed the recommendations it was proposing to govern the collection and use of personal information by public sector agencies. The discussion booklet the Authority published, which canvassed the issues, was widely distributed and elicited over 50 submissions. Although some specific and genuine problems were raised by some agencies there was general acceptance and support for the proposals. These matters and issues of general concern are discussed in the Authority's special report to Parliament "On the subject of Collection and Use of Personal Information" (E.27B). We believe that our proposals will be acceptable to those whose operations will be affected and will provide some confidence to the public that their privacy interests will not be overlooked.

The increased use of private sector firms for government work which requires them to have access to sensitive personal information reinforces the need for controls as proposed by the Authority. The sale of the Health Computing Services which processes, among other things, sensitive medical information is an example. Such information, when being processed by a contractor to the Department, remains official information, and therefore, the rules in the OIA (or LGOIMA) continue to apply when the information is held by the contractor. If, therefore, the proposed new rules on collection and use of personal information were to be incorporated within the OIA they would apply as much to the contractor as to the department. The use of debt collection agencies by the Department of Social Welfare and the Broadcasting Corporation of New Zealand is another other instance where the enactment of new rules would give an assurance to the public that information about them was being used only for the purposes for which it was collected.

EXTENSION OF THE OIA TO OTHER ORGANISATIONS

Submissions have been made on three Bills before Select Committees where the Authority believed that the OIA or the LGOIMA should apply to the information held by the body established by the particular legislation. These were the Ports Reform Bill, the Rural Banking and Finance Bill and the Dental Bill.

The major review the Authority undertook of the relationship of individual statutory boards and committees to the Official Information Act has been completed. (See Appendix A of this report.) This has required extensive consultations and regular updating as the Government's review of clauses progressed. Our 1988 Annual Report

questions in relation to the functions and structure of organisations to be used in deciding whether or not they were already covered by the OIA, or whether they should be listed on one of the Schedules of those Acts. These criteria are also the basis of those included by the Legislative Advisory Committee in their publication "Legislative Change". The Authority did not expect that all the suggested criteria would necessarily be met by each body, but, where a substantial degree of relevance was revealed, that the body should be included. The criteria should also be considered with the overriding philosophy of the intent of the OIA (s.4 Purposes), to enable more effective participation in the processes of government and promote accountability of Ministers and officials.

The Authority has made submissions to the Occupational Licensing Review working party set up by the Minister of Justice to consider the legislation governing this area. Bodies determining entry into a profession or occupation, independent of Government, were initially excluded from coverage of the OIA. However, the Authority now sees value in such bodies being subject to the regime of the Act, where public interest functions are involved.

'OFFICIAL INFORMATION' BULLETIN

Although the operation of the OIA has become a normal part of the functions of departments, the Authority is persuaded that there is need for an ongoing programme bringing matters of interest to the attention of agencies under the Act. It has produced a bi-monthly 'Official Information' Bulletin which is circulated to all departments and organisations under the OIA, to members of Parliament and the news media, as well as interest groups within New Zealand and overseas. When the Local Government Official Information and Meetings Act (which is the OIA adapted for local government) came into operation, local authorities were included.

There has been a positive response to the Bulletin which has also created interest in the private sector, for example, law firms have requested copies. Contents include both access and privacy issues relating to central and local government agencies, explanations of, or background to, sections of the Act and notes on recent cases from the Office of the Ombudsman. There is also some material on overseas access and privacy regimes. The Authority appreciates being able to distribute the Bulletin in regular mailings made by the various local government associations, and by the Education Department to education authorities.

OVERSEAS COUNTERPARTS

The Authority has provided a useful contact point for overseas agencies interested in knowing details of the New Zealand official information regime and has also received material which was distributed to interested parties in this country. In May last year the Chief Executive Officer

visited Australia where she had useful discussions with people concerned with the operation of freedom of information legislation in Melbourne and Canberra. We were pleased to be able to discuss OIA matters with Judge Alwyn Rowlands, President of the Administrative Appeals Tribunal which hears appeals to information appeals in Victoria. The Authority believes this exchange of information and experiences to be valuable to the understanding and development of information policies.

AN ADVISORY AND AUDIT FUNCTION

It is not enough to see in place legislation establishing an information regime. Questions constantly arise about operations and applications by those responsible. An active advisory and audit function is necessary to maintain and assist in sustaining good and consistent practices. This is not the function of the Ombudsman. It is, however, a responsibility which requires to be met in the vacuum created by the cessation of the work of the Authority.

ACKNOWLEDGEMENTS

The Authority appreciates the co-operation and support it has been given in its tasks by bodies covered by the OIA, particularly by government departments. Our activities caused them additional work which was willingly undertaken.

We are grateful to our staff and to the many individuals we have consulted over the years. In particular, Sir Kenneth Keith, Mr Grant Liddell, Mr Ian Miller and Mr John Gray have rendered us valuable service. Small organisations such as the Authority are particularly dependent on the calibre of the Executive Officer on whom the day to day responsibility of the office devolves. The Authority, through its existence, has been particularly fortunate to have had Miss Alisa Salt in this position, which she has undertaken with exceptional energy and commitment. While her qualities have been recognised by her appointment to the Deputy Clerkship of the House of Representatives, this deprives government of her experience in dealing with information matters.

Legislation may have brought the Information Authority to a close but questions concerning information cannot be as readily dismissed. In the light of changing events, some of which cannot be foreseen, problems will arise and answers will be needed.

APPENDIX A STATUTORY AND ADVISORY BOARDS AND COMMITTEES

Schedule 1 lists those bodies which are covered by the Official Information Act 1982 (OIA), through their listing on the schedules of the OIA and Ombudsman Act 1975.

Schedule 2 lists the bodies covered by the OIA by definition of section 2(2) of the Act. Those with Tribunal status are included for their non-judicial functions (administrative), while their judicial functions are protected by section 2(6).

Schedule 3 lists those bodies which are not covered by section 2(2) but which should come under the OIA. These are, therefore, recommended for listing on the OIA First Schedule.

The Authority is aware that some of the bodies listed in Schedules 1 and 2 are in the process of winding up, or are under review for restructuring or quangocide. The intention of these schedules is to present, as accurately as possible, the status of each body at the time of tabling this Report.

Each body is listed under their appropriate Ministerial portfolio. Government Departments, State-Owned Enterprises and Local Authorities as listed in the First Schedule of the Local Government Official Information and Meetings Act 1987 (LGOIMA), have not been included but are covered by the OIA or its principles as expressed in LGOIMA.

Lake Okataina Scenic Reserve Board	MINISTER OF FINANCE
Lake Rototiti Scenic Board	Government Stores Board
Marine Reserve Management Committees	Government Superannuation Board
Marlborough Sounds Maritime Park	Local Authorities Loans Board
National Parks and Reserves Authority	National Provident Fund Board
National Parks and Reserves Boards	Overseas Investment Commission
Nature Conservation Council	Reserve Bank of New Zealand
New Zealand Historic Places Trust	MINISTER OF HEALTH
New Zealand Walkway Commission	Area Health Boards
Queen Elizabeth II National Trust	Children's Health Camps Board
Reserves Board	Clean Air Council
State Forest Park Advisory Committees (19)	Hospital Boards
Waitangi National Trust Board	Maternal Deaths Assessment Committee
MINISTER OF CONSUMER AFFAIRS	Medical Research Council of New Zealand
Consumer Council	Medicines Classification Committee
MINISTER OF DEFENCE	New Zealand Council for Post-Graduate Medical Education
Armed Forces Canteen Council	Radiation Protection Advisory Council
MINISTER OF DISARMAMENT AND ARMS CONTROL	MINISTER OF INTERNAL AFFAIRS
Public Advisory Committee on Disarmament and Arms Control	Board of Trustees of the National Art Gallery, National Museum, & National War Memorial
MINISTER OF EDUCATION	Management Council & Special Councils (National Art Gallery, Museum, & War Memorial Act 1972)
Authority for Advanced Vocational Awards	New Zealand Fire Service Commission
Community College Governing Bodies	New Zealand Lotteries Commission
Education Boards (10)	New Zealand Lottery Board
Lincoln College	New Zealand Racing Authority
Maori Education Foundation	Patriotic and Canteen Funds Board
Massey University	Provincial Patriotic Councils (14)
National Council of Adult Education	Totalisator Agency Board
New Zealand Technical Correspondence Institute Council	Winston Churchill Memorial Trust Board
New Zealand Trades Certification Board	MINISTER OF JUSTICE
New Zealand Council for Educational Research	Abortion Supervisory Committee
Pacific Islands Polynesian Education Foundation	Alcoholic Liquor Advisory Council
Secondary School Governing Bodies	Human Rights Commission
Teacher Registration Board	Law Commission
Teachers College Governing Bodies	Legal Aid Board
Technical Institutes Governing Bodies	Representation Commission
Universities of Auckland, Canterbury, Otago, and Waikato	Securities Commission
Universities Entrance Board	Victims Task Force
Victoria University of Wellington	MINISTER OF LABOUR
University Grants Committee	Accident Compensation Corporation
New Zealand Apple and Pear Marketing Board	Higher Salaries Commission
New Zealand Dairy Board	Trade Union Education Authority
New Zealand Fishing Industry Board	Vocational Training Council
New Zealand Horticulture Export Authority	Waterfront Industry Commission
New Zealand Kiwifruit Authority	
New Zealand Meat Producers Board	
New Zealand Pork Industry Board	
New Zealand Potato Board	
New Zealand Poultry Board	
Waikato Carbonisation Limited	

Schedule 1 ORGANISATIONS COVERED BY THE OIA AS LISTED ON THE SCHEDULES OF THE OIA AND OMBUDSMEN ACT

MINISTER OF AGRICULTURE AND FISHERIES	New Zealand Wool Testing Authority
Agricultural Pests Destruction Council	Noxious Plants Council
Animal Remedies Board	Pesticides Board
Berryfruit Marketing Licensing Authority	Phosphate Commission of New Zealand
Fisheries Authority	Raspberry Marketing Council
Fruit Distributors Ltd	Raspberry Marketing Export Authority
Game Industry Board	Veterinary Services Council
Hop Marketing Committee	MINISTER OF ARTS AND CULTURE
Market Development Committee (Lamb)	New Zealand Film Commission
Meat Export Prices Committee	Queen Elizabeth II Arts Council of New Zealand
National Hydatids Council	MINISTER OF BROADCASTING
New Zealand Apple and Pear Marketing Board	Broadcasting Corporation of New Zealand
New Zealand Dairy Board	MINISTER OF CIVIL DEFENCE
New Zealand Fishing Industry Board	National Civil Defence Committee
New Zealand Horticulture Export Authority	MINISTER OF CONSERVATION
New Zealand Kiwifruit Authority	Bay of Islands Maritime/Historic Park Board
New Zealand Meat Producers Board	Canterbury Provincial Buildings Board
New Zealand Pork Industry Board	Canterbury Cliff Maritime Park Board
New Zealand Potato Board	Waikato Carbonisation Limited

MINISTER OF MAORI AFFAIRS Board of Maori Affairs Maori Purposes Fund Board Te Komihana Mo Te Reo Maori (Maori Language Commission)	State Insurance Investment Board MINISTER OF SURVEY AND LAND INFORMATION New Zealand Geographic Board Survey Board of New Zealand
MINISTER OF OVERSEAS TRADE AND MARKETING New Zealand Export-Import Corporation New Zealand Market Development Board	
PARLIAMENT Abortion Supervisory Committee Parliamentary Commissioner for the Environment	MINISTER OF TRADE AND INDUSTRY Commerce Commission DFC New Zealand Ltd
MINISTER IN CHARGE OF THE PUBLIC TRUST OFFICE Public Trust Office Investment Board	New Zealand Industrial Design Council New Zealand Milk Authority New Zealand Planning Council Standards Council
MINISTER OF RECREATION AND SPORT The Hillary Commission for Recreation and Sport	Temporary Safeguard Authorities MINISTER OF TRANSPORT National Roads Board Urban Transport Council
MINISTER OF SCIENCE AND TECHNOLOGY National Research Advisory Council Testing Laboratory Registration Council of New Zealand	MINISTER IN CHARGE OF WAR PENSIONS Rehabilitation Board War Pensions Board War Pensions Medical Research Trust Board
MINISTER IN CHARGE OF STATE INSURANCE Earthquake and War Damage Commission	

MINISTER OF CIVIL AVIATION AND METEOROLOGICAL SERVICES Air Services Licensing Authority	Protected Teachers Appeal Board Royal New Zealand Foundation for the Blind School Committees (approximately 2578) Standing Committee of Relationships in Tertiary Education
NATIONAL AVIATION ADVISORY COMMITTEE National Civil Aviation Security Committee	Teacher Assessment and Classification Appeal Board Teachers Court of Appeal Teachers Disciplinary Board
NEW ZEALAND NATIONAL SEARCH AND RESCUE COMMITTEE	Tertiary Assistance Grants Appeal Authority Timber Industry Training Centre Advisory Centre UNESCO National Commission
MINISTER OF CONSERVATION Central North Island Wildlife Conservancy Council	MINISTER OF EMPLOYMENT Dental Technicians Training Council Regional Employment and Access Committees Advisory Committee on Apprenticeship Reform Advisory Panel on Training/Employment Programmes Building Industry Technician Training Council National Advisory Council on the Employment of Women New Zealand Apprenticeship Committees (35) New Zealand Painters and Decorators Prize Fund Board New Zealand Signwriting Craftsman Apprenticeship Prize Fund
FAUNA PROTECTION ADVISORY COUNCIL Guardians of Lake Wanaka Te Anau	Southern Lakes Conservancy Council Waipoua Forest Sanctuary Advisory Committee Wild Animal Recovery Service Appeal Authority MINISTER OF CIVIL DEFENCE Board of Review Chiefs of Staff Committee Defence Executive Committee New Zealand Defence Council
GUARDIANS OF LAKES MANAPOURI AND TE ANAU	MINISTER OF EDUCATION Advisory Committee on Appeals by Private Overseas Students Advisory Committee on Teaching of Maori Language Board of Studies Central Advisory Committee Education Authorities Appeal Authority Grading Committee Integration Standing Committee Kindergarten Teachers Appeal Board Music Teachers Registration Board National Advisory Committee on Maori Education New Zealand National Commission for UNESCO Otago Business Development Centre Otaki and Porirua Trusts Board Papawai and Kaitokirikiri Trusts Board Primary Teachers Appointment Committee Broadcasting Complaints Committee Broadcasting Tribunal Country Research Committee

Schedule 2 ORGANISATIONS COVERED BY SECTION 2(2) OF THE OIA

MINISTER OF AGRICULTURE AND FISHERIES Animal Ethical Committees Animal Health Advisory Committee Aparies Advisory Committee	Quota Appeal Authority Raspberry Marketing Committees (6) Technical Advisory Committee (Animal Pests) Vegetable Research Extension Advisory Committee Veterinary Surgeons Board
Dairy Factory Managers Registration Board Fishery Management Advisory Committees (5) Freshwater Fisheries Advisory Council Livestock Improvement Council Maximum Security Quarantine Advisory Committee National Animal Ethics Advisory Committee	Council for Maori and South Pacific Arts Cultural Conservation Advisory Council New Zealand Authors' Fund Advisory Committee New Zealand Literary Fund Advisory Committee Northern Regional Arts Council Southern Regional Arts Council
MINISTER OF BROADCASTING Broadcasting Complaints Committee Broadcasting Tribunal	MINISTER OF FINANCE National Provident Fund Board—Investment Committee Overtime and Shift Work Recognition Authority MINISTER OF FOREIGN AFFAIRS Advisory Committee on External Aid and Development Australia-New Zealand Foundation (NZ Board) New Zealand/Iranian Foundation

MINISTER OF FORESTRY Forest Disease Control Advisory Committee	Medicines Adverse Reactions Committee National Advisory Committee on Cancer Treatment Service Nosocomial Infections Advisory Committee Nursing Workforce Planning Committee Occupational Health Technical Advisory Committee Occupational Therapy Board Opticians Board Organ-imaging Review Committee Pharmaceutical Advisory Committee Pharmaceutical Benefits Negotiating Committee Pharmacology and Therapeutics Advisory Committee Pharmacy Board of Appeal Physiotherapy Board Physiotherapy Services Advisory Committee Plumbers, Gasfitters and Drainlayers Board Podiatrists Board Psychologists Board Radiological Services Advisory Committee Resident Medical Officers Establishment Committee Restricted Drugs Committee Supervising Committees, The Bridge(Salvation Army) Supervisory Committee, Rotoroa Island Inebriates Home Technical Standing Committee on Renal Dialysis/Transplantation Toxic Substances Board Zoonosis Committee	General Purposes Distribution Committee Medical Research Distribution Committee New Zealand Mountain Safety Council New Zealand Water Safety Council Scientific Research Distribution Committee Video Recording Authority Video Recording Board of Review Welfare of the Aged Distribution Committee Welfare Purposes Distribution Committee	MINISTER OF LANDS Hunter Soldiers Assistance Trust Board
MINISTER IN CHARGE OF THE GOVERNMENT PRINTING OFFICE Government Printing Office Advisory Board	Aids Advisory Committee Ambulance Transport Advisory Board (and Regional Committees) Anaesthetic Mortality Assessment Committee Anaesthetic Technicians Training Committee Blood Transfusion Service Management Committee Cardiac Surgery Management Committee Chiropractic Board Civil Defence Medical Planning Committee Committee on Drainage and Sanitary Plumbing Communicable Disease Control Advisory Committee Consultant Advisors in Pathology Committee Dental Benefits Central Advisory Committee Dental Technicians Board Diagnostic Imaging Services Advisory Committee Dietitians Board Drugs Advisory Committee Food Standards Committee Health Services Appeal Board International Code of Marketing Breastmilk Substitutes Monitoring Committee Laboratory Services Advisory Committee Laboratory Services Fees Negotiating Committee Maternity Benefits Negotiating Committee Medical Laboratory Technologists' Disciplinary Committee Medical Radiation Technologists Board Medical Services Advisory Committee Medicine Assessment Advisory Committee	Administrative Division of the High Court—Land Valuation Work Administrative Division of the High Court—Clean Air Co-operative Dairy Companies Tribunal Copyright Tribunal Criminal Justice Advisory Councils Deportation Review Tribunal District Court Rules Committee District Legal Aid Committees District Prisons Boards Equal Opportunities Tribunal Fire Services Appeal Board High Court Rules Committee Indecent Publications Tribunal Industrial Property Advisory Committee Land Valuation Tribunals (19) Legal Aid Appeal Authority Legislation Advisory Committee Licensing Control Commission Motor Vehicle Dealers Licensing Board Motor Vehicle Disputes Tribunal New Zealand Law Practitioners Disciplinary Committee, Lay Members Parole Board Periodic Detention Advisory Committees Planning Tribunal Registrar of Private Investigators/Security Guards Small Claims Tribunals Taxation Review Authorities Tenancy Tribunal	MINISTER OF JUSTICE Accident Compensation Appeal Authority Administrative Division of the High Court—Land Valuation Work Administrative Division of the High Court—Clean Air Co-operative Dairy Companies Tribunal Copyright Tribunal Criminal Justice Advisory Councils Deportation Review Tribunal District Court Rules Committee District Legal Aid Committees District Prisons Boards Equal Opportunities Tribunal Fire Services Appeal Board High Court Rules Committee Indecent Publications Tribunal Industrial Property Advisory Committee Land Valuation Tribunals (19) Legal Aid Appeal Authority Legislation Advisory Committee Licensing Control Commission Motor Vehicle Dealers Licensing Board Motor Vehicle Disputes Tribunal New Zealand Law Practitioners Disciplinary Committee, Lay Members Parole Board Periodic Detention Advisory Committees Planning Tribunal Registrar of Private Investigators/Security Guards Small Claims Tribunals Taxation Review Authorities Tenancy Tribunal
MINISTER OF INTERNAL AFFAIRS Anzac Fellowship Selection Committee Architects Education and Registration Board	Architects Investigation Committee Building Industry Commission Captain James Cook Fellowship Cultural Conservation Advisory Council Cultural Facilities Advisory Committee Film Censorship Board of Review	Hotel Association Appeal Tribunal Hotel Association New Zealand Disciplinary Committee Hotel Investment Account Advisory Committee Housing Allocation Committees Tenancy Mediators Tenancy Tribunals	MINISTER OF LABOUR Advisory Council for Occupational Safety and Health Low Pay Working Party Machine Guarding Committees (Printing and Tanning) Shop Trading Hours Commission Standing Advisory Committee of the Transport of Hazardous Substances
E. 27 15	General Purposes Distribution Committee Medical Research Distribution Committee New Zealand Mountain Safety Council New Zealand Water Safety Council Scientific Research Distribution Committee Video Recording Authority Video Recording Board of Review Welfare of the Aged Distribution Committee Welfare Purposes Distribution Committee	General Purposes Distribution Committee Medical Research Distribution Committee New Zealand Mountain Safety Council New Zealand Water Safety Council Scientific Research Distribution Committee Video Recording Authority Video Recording Board of Review Welfare of the Aged Distribution Committee Welfare Purposes Distribution Committee	General Purposes Distribution Committee Medical Research Distribution Committee New Zealand Mountain Safety Council New Zealand Water Safety Council Scientific Research Distribution Committee Video Recording Authority Video Recording Board of Review Welfare of the Aged Distribution Committee Welfare Purposes Distribution Committee

MINISTER OF STATE SERVICES Classification and Grading Committee Public Service Appeal Board Special Public Service Appeal Board	MINISTER OF STATE SERVICES Classification and Grading Committee Public Service Appeal Board Special Public Service Appeal Board
MINISTER OF OVERSEAS TRADE AND MARKETING Export Guarantee Advisory Committee	MINISTER OF OVERSEAS TRADE AND MARKETING Export Guarantee Advisory Committee
MINISTER OF PACIFIC ISLAND AFFAIRS Minister of Pacific Island Affairs' Advisory Council	MINISTER OF PACIFIC ISLAND AFFAIRS Minister of Pacific Island Affairs' Advisory Council
Pacific Island Affairs Unit	Pacific Island Affairs Unit
MINISTER OF POLICE Committee of Inquiry Medical Retirement Appeal Board Police Appeal Board	MINISTER OF POLICE Committee of Inquiry Medical Retirement Appeal Board Police Appeal Board
Police Promotion Appeal Board Police Promotion Board Police Tribunal	Police Promotion Appeal Board Police Promotion Board Police Tribunal
POSTMASTER-GENERAL Post Office Sick Benefit Fund	POSTMASTER-GENERAL Post Office Sick Benefit Fund
MINISTER OF REGIONAL DEVELOPMENT Regional Development Councils (15)	MINISTER OF REGIONAL DEVELOPMENT Regional Development Councils (15)
Railways Corporation Grading Committee Railways Corporation Appeal Board	Railways Corporation Grading Committee Railways Corporation Appeal Board
MINISTER OF SCIENCE AND TECHNOLOGY Advisory Committee on Novel Genetic Techniques	MINISTER OF SCIENCE AND TECHNOLOGY Advisory Committee on Novel Genetic Techniques
Crop Research Division Consultative Committee Cultivar Advisory Committee Division of Information Technology Advisory Committee	Crop Research Division Consultative Committee Cultivar Advisory Committee Division of Information Technology Advisory Committee
Ecology Division Consultative Committee Fruit Research Advisory Committee Hop Research Committee	Ecology Division Consultative Committee Fruit Research Advisory Committee Hop Research Committee
New Zealand Committee on Micro-organisms Nursery Research Advisory Committee Transport of Hazardous Substances	New Zealand Committee on Micro-organisms Nursery Research Advisory Committee Transport of Hazardous Substances

Potato Research Advisory Committee	Wairakei Tourist Park District Committee
Ross Dependency Research Committee	MINISTER OF TRADE AND INDUSTRY Clerk of Works Registration Board
Science and Technology Advisory Committee	Engineering Associates Registration Board
Soil and Plant Water Research	Engineers Registration Board
Soil and Plant Water Research	New Zealand Co-ord. Science/Tech Co-op Agreement (NZ/FR Germany STC)
Soil and Plant Water Research	Quantity Surveyors' Registration Board
Soil and Plant Water Research	Sinifed Co-ordinator
Soil and Plant Water Research	MINISTER OF TRANSPORT Deputy Charges Appeal Authority Deputy Licensing Appeal Authority
Tobacco Research Advisory Committee	Marine Council
Viticultural and Oenological Research Advisory Committee	Marine Advisory Committees
Wheat Research Committee	Maritime Appeal Authority
Wheat Research Committee	New Zealand Air Facilitation Committee
Wheat Research Committee	New Zealand Sea Facilitation Committee
Wheat Research Committee	Oil Pollution Advisory Committee
Wheat Research Committee	Road Traffic Safety Research Council
Wheat Research Committee	Safe Driving Award Committee
Wheat Research Committee	Small Boat Safety Committee
Wheat Research Committee	Transport Charges Appeal Authority
Wheat Research Committee	Transport Licensing Appeal Authority
Wheat Research Committee	Transport Licensing Authority
Wheat Research Committee	MINISTER IN CHARGE OF VALUATION DEPARTMENT
Wheat Research Committee	Valuers' Registration Board
Wheat Research Committee	MINISTER IN CHARGE OF WAR PENSIONS
Wheat Research Committee	Blinded Servicemen's Trust Board
Wheat Research Committee	National Rehabilitation Council
Wheat Research Committee	War Pensions Appeal Boards
Wheat Research Committee	MINISTER OF YOUTH AFFAIRS
Wheat Research Committee	Regional Youth Councils
Wheat Research Committee	Youth Advisory Committee
Wheat Research Committee	Youth Services Distribution Committee
Wheat Research Committee	MINISTER OF SURVEY AND LAND INFORMATION
Wheat Research Committee	Land Information New Zealand Board of Management
Wheat Research Committee	Land Information New Zealand Consultative Committee
Wheat Research Committee	MINISTER OF TOURISM
Wheat Research Committee	New Zealand Tourism Council

Schedule 3
ORGANISATIONS RECOMMENDED FOR LISTING ON THE FIRST SCHEDULE OF THE OIA

MINISTER OF AGRICULTURE AND FISHERIES	Industrial Training Boards
Taratahi Agricultural Training Centre (Wairarapa)	MINISTER OF LOCAL GOVERNMENT Joint Council for Local Authorities Local Government Commission
Wool Research Organisation of New Zealand (Inc)	MINISTER OF PACIFIC ISLAND AFFAIRS Pacific Island Employment Development Trust
Engineers Registration Board	Carter Observatory Board
New Zealand Co-ord. Science/Tech Co-op Agreement (NZ/FR Germany STC)	New Zealand Agricultural Engineering Institute
Quantity Surveyors' Registration Board	New Zealand Dairy Research Institute
Sinifed Co-ordinator	MINISTER OF SCIENCE AND TECHNOLOGY
MINISTER OF EDUCATION	Trustees of the National Library
Ngarimu VC/28(Maori) Battalion Memorial Scholarship Fund Board	MINISTER OF HEALTH
Trustees of the National Library	Dental Council
MINISTER OF TRANSPORT	Medical Council of New Zealand
Deputy Charges Appeal Authority	Nursing Council of New Zealand
Deputy Licensing Appeal Authority	Arbitration Commission
Marine Council	MINISTER OF LABOUR
Marine Advisory Committees	New Zealand Air Facilitation Committee
Maritime Appeal Authority	New Zealand Sea Facilitation Committee
New Zealand Air Facilitation Committee	Oil Pollution Advisory Committee
New Zealand Sea Facilitation Committee	Road Traffic Safety Research Council
Oil Pollution Advisory Committee	Safe Driving Award Committee
Road Traffic Safety Research Council	Small Boat Safety Committee
Safe Driving Award Committee	Transport Charges Appeal Authority
Small Boat Safety Committee	Transport Licensing Appeal Authority
Transport Charges Appeal Authority	Transport Licensing Authority
Transport Licensing Appeal Authority	MINISTER IN CHARGE OF VALUATION DEPARTMENT
Transport Licensing Authority	Valuers' Registration Board
MINISTER IN CHARGE OF WAR PENSIONS	MINISTER IN CHARGE OF WAR PENSIONS
Blinded Servicemen's Trust Board	Blinded Servicemen's Trust Board
National Rehabilitation Council	National Rehabilitation Council
War Pensions Appeal Boards	War Pensions Appeal Boards
MINISTER OF YOUTH AFFAIRS	MINISTER OF YOUTH AFFAIRS
Regional Youth Councils	Regional Youth Councils
Youth Advisory Committee	Youth Advisory Committee
Youth Services Distribution Committee	Youth Services Distribution Committee
MINISTER OF SURVEY AND LAND INFORMATION	MINISTER OF SURVEY AND LAND INFORMATION
Land Information New Zealand Board of Management	Land Information New Zealand Board of Management
Land Information New Zealand Consultative Committee	Land Information New Zealand Consultative Committee
MINISTER OF TOURISM	MINISTER OF TOURISM
New Zealand Tourism Council	New Zealand Tourism Council

APPENDIX B
STATEMENT OF ACCOUNTING POLICIES
GENERAL ACCOUNTING POLICIES

Accrual accounts are used to match expenses and revenues. The measurement base adopted is that of historical cost.

The Information Authority is established under part IV and schedule II of the Official Information Act 1982 for the purpose of administering that Act.

Under section 53 of the Act the Authority will cease to exist on 30 June 1988 when all assets and liabilities will pass to the Crown.

PARTICULAR ACCOUNTING POLICIES

Debtors

Debtors are stated at net realisable value.

Depreciation

Depreciation has been calculated on a straight line basis and charged so as to write off assets over their estimated useful lives. The estimated useful lives of assets are as follows:

Furniture and Fittings	..	..	..	10 years
Office Equipment	..	..	..	10 years
Statutes	..	..	..	not depreciated

Assets will be transferred, at residual values, to the Crown when the Information Authority ceases to exist on 30 June 1988.

CHANGES IN ACCOUNTING POLICIES

All policies have been applied on bases consistent with those used in previous years.

INFORMATION AUTHORITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 MARCH 1988

	Note	\$	1987/88	1986/87
EXPENDITURE				
Salaries
Members Fees and Allowances
Materials Supplies Services
Consultants
Audit Fees
Depreciation
Loss of Sale of Asset
TOTAL EXPENDITURE
FUNDED FROM				
Vote SSC
Less transfer to capital
NET OPERATING REVENUE
DEPRECIATION NOT FUNDED—
BOOK VALUE OF ASSET WRITTEN OFF—
			2,721	—
			1,158	3,879
			3,879	2,732

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 1988

	Note	\$	1987/88	1986/87
DEBTORS				
FUNDING DUE FROM VOTE SSC
FIXED ASSETS (Book Value)
CREDITORS
Capital Funding
Less Accumulated Depreciation not funded
NET CAPITAL FUNDING
			3	4
			963	963
			3,742	3,742
			17,363	17,363
			22,068	22,068
				32,776

The following notes and accounting policies form part of and are to be read in conjunction with these accounts.

Sir Alan Danks KBE
Chairman

Ailsa J Salt
Chief Executive Officer

NOTES TO THE ACCOUNTS

	1987/88	1986/87
	\$	\$
1 FUNDING FROM VOTE SSC		
Cash funded from SSC Vote	138,239	113,896
Add Funding due for creditors	4,705	11,686
less Funding from debtors	<u>963</u>	<u>500</u>
	<u>141,981</u>	<u>125,082</u>
2 FIXED ASSETS		
Furniture and Fittings	4,373	6,235
less Accumulated Depreciation	<u>2,099</u>	<u>2,419</u>
Office Equipment	21,850	21,850
less Accumulated Depreciation	<u>8,861</u>	<u>6,676</u>
Statutes	..	2,100
	<u>..</u>	<u>21,090</u>
3 CREDITORS		
Salaries	..	282
Materials Supplies Services	..	1,247
Audit Fees	..	1,250
Members fees and allowances	..	1,926
Capital	..	..
	<u>..</u>	<u>4,705</u>
	<u>..</u>	<u>11,686</u>
4 DEBTORS		
Materials Supplies Services	..	963
Audits Fees	..	..
	<u>..</u>	<u>..</u>
	<u>..</u>	<u>500</u>
5 CAPITAL FUNDING		
Opening Balance	..	30,185
Add Current Years Funding	..	152
Less Cost of Assets Sold	..	<u>(2,014)</u>
Closing Balance	..	28,323
	<u>..</u>	<u>30,185</u>
6 ACCUMULATED DEPRECIATION NOT FUNDED		
Opening Balance	..	9,095
Add current years depreciation	..	2,721
Less Disposal of Assets (Accumulated Depreciation)	..	<u>(856)</u>
Closing Balance	..	10,960
	<u>..</u>	<u>9,095</u>
7 EXEMPTION FROM INCOME TAX		
The Authority is exempt from income tax under clause 18 of schedule II of the Official Information Act.		

REPORT OF THE AUDIT OFFICE

The Audit Office, having been appointed in terms of clause 16 of the second schedule of the Official Information Act 1982, has audited the financial statements of the Information Authority.

The audit was conducted in accordance with generally accepted auditing standards and practices.

In the opinion of the Audit Office, the financial statements appearing on pages 18 to 20 fairly reflect the financial position as at 31 March 1988 and the financial results of operations for the year ended on that date.

A. J. Millican
for Controller and Auditor-General

1 August 1988